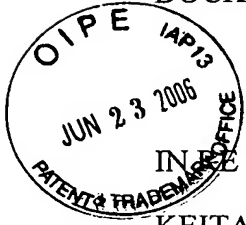


DOCKET NO: 243648US2S

IN THE UNITED STATES PATENT & TRADEMARK OFFICE



IN RE APPLICATION OF :

KEITARO IMAI, ET AL. :

EXAMINER: CHU, C. C.

SERIAL NO: 10/678,061 :

RCE FILED: DECEMBER 27, 2005 :

GROUP ART UNIT: 2815

FOR: SEMICONDUCTOR DEVICE AND :  
METHOD OF MANUFACTURING  
THE SAME

AMENDMENT UNDER 37 C.F.R. § 1.111

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated February 23, 2006, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.